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sidered to be "affected with a public interest." In line with this advocacy of taking the profits of privilege is the evidently sympathetic attitude toward proposals for more drastic forms of inheritance taxation as an aid to the correction of economic inequality. As in the case of incomes, it is admitted that under any co-ordinated scheme, interstate complications connected with franchises and inheritances will necessitate federal control of state taxes levied upon such sources of revenue (pp. 195-196).

As one possible method of initiating a movement toward co-ordination, the author suggests that a comparative study be made of the tax systems of adjacent states. Exceptional taxes whose existence was not justified by exceptional circumstances could then be eliminated or, at any rate, the desirability of elimination would become patent. Tax commissioners, appointed from several states, might meet to confer upon points of agreement, presumably with a view to bringing the various tax systems into harmonious relation. Further inquiry might then lead to an application of the proposed plan to wider areas.

The greater part of the chapters on Variations in State Taxation (ch. 4, part I) and on Assessment of Taxes (ch. 2, part II) covers ground so familiar that repetition seems superfluous. The final chapter (saving a brief conclusion), entitled Collection of Taxes (ch. 3, part II), is emphatically illustrative of a defect in methods of arrangement which is perceptible throughout the essay. One would suppose that a chapter on Collection of Taxes placed under the general designation of Constructive Suggestions would deal with the methods of improving or standardizing collection systems. As a matter of fact, only brief reference is made to this subject, while the greater part of the chapter is concerned with causes operating to hasten coördination, such as shifts of residence with intent to escape undue tax burdens, pressure of the increase of public expenditures, etc. Unfortunately this is not the only instance in which the reader is left slightly bewildered by the heterogeneity of the material brought together under a common title. And a further cause of confusion is found in a liberal use of quotations, not always easily disentangled from the accompanying comments.

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The Single Tax and the Labor Movement. By PETER ALEXANDER SPEEK. Bulletin of the University of Wisconsin, No. 878,

Economics and Political Science Series, Vol. 8, No. 3. (Madison, Wis. 1917. Pp. 180. 25 cents.)

This monograph is a detailed study of the relation of the single tax agitation to the labor movement in New York in the eighties. It is not, as the title would indicate, an account of the relations of these movements at all times and places. These relations did not end in 1888, as the author states on page 155. Labor organizations have had a considerable part in single tax campaigns since 1908, notably in the western states. In fact, they have been about the only non-single-tax organizations to endorse the single tax measures and support them at the polls. However, Henry George's connection with the United Labor Party in the years from 1886 to 1888 is much the most important episode in the relations of the two movements.

Both the single tax and socialism made their entrance into American political life in connection with the activities of the trade unionists of New York City during this period. In 1886 the members of the Central Labor Union of New York City became convinced that their aggravated economic and legal grievances could best be remedied through political action. Choosing Henry George as their leader, they nominated him for the mayoralty of New York. In a hurried campaign he came startlingly near to election: he received 68,000 votes, as compared with 90,000 for Abram S. Hewitt and 60,000 for Theodore Roosevelt. Following this election it appeared that a new labor party had entered into American politics. Henry George, as leader of this party, undertook to broaden it into a national single tax party for all classes and conditions of men. But the socialists, who had worked in the campaign under his leadership, contested this move and strove to make the organization a party of the masses. Dissensions arose, the party split, and finally disbanded after a poor showing in the national elections of 1888.

The significance of these events is that they constituted a process of experimentation in method of activity for single taxers, socialists and trades unionists. These years were an important period in the evolution of these movements, and through the dissensions of the United Labor party the tactics of each were more clearly worked out. The single taxers have chosen to be political opportunists and to appeal to all classes upon specific issues rather than to maintain a permanent political party; the socialists have on the whole remained politically independent, steering clear

of entangling alliances; and the trade unionists have striven for concrete economic ends rather than for less definite theoretical issues. The broader programs of neither the single tax nor socialism made more than a superficial impression upon the labor movement in the eighties, and that impression has not deepened greatly in subsequent years. The doctrines of the single tax are not simple enough readily to be grasped by the average mind, and the native American workingman is not instinctively a class conscious individual.

Dr. Speek's monograph is thorough, interesting, and on the whole judicial. As Professor Commons points out in his foreword, the author approached the investigation of American social movements after having participated in radical social movements in Russia, from which country he was expelled following the revolution of 1905. Because of this background of experience, his discussion of radical movements in America is the more instructive to American readers. However, the author's experience leads him to exaggerate the relative importance of conflicts between single taxers, socialists, and anarchists, as compared with the conflicts between these radicals and the conservative elements of society (pp. 22, 76). Revolutionary class action contrasts so strongly with changeable American politics that the author has difficulty in understanding Henry George's opportunism, which caused the latter to lead the single taxers out of the United Labor party when it was disintegrating, and to declare for the concentration of single tax effort to further the cause of free trade and other specific tax reforms which tend in the direction of the single tax. Failure to understand George's support of Cleveland in 1888 betrays the author into the statement that the Democratic party was "badly beaten" in the election of that year (p. 154), when Cleveland's popular vote exceeded that of Harrison and when New York State went to the Republicans by only a few thousand votes. The United Labor party played an inglorious part in the campaign, and perished under the stigma of a "deal" with the Republicans.

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Taxation in the Urban Municipalities of Saskatchewan. By ROBERT HAIG. (Regina: The Department of Municipal Affairs. 1918. Pp. 48.)

Professor Haig prepared this report for the government of